

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)
)
)
Plaintiff,)
)
v.) Civil No. 2:10-cv-14742
)
)
JAMES J. ALLEN, and)
CAROL S. ALLEN,)
)
Defendants.)

COMPLAINT

The United States of America, by its undersigned attorney, pursuant to the provisions of 26 U.S.C. § 7401, with the authorization of a delegate of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this action against James J. Allen and Carol S. Allen (“Defendants”) to collect from the defendants their outstanding assessed liability for federal internal revenue taxes, plus statutory accruals. In support thereof, the United States alleges as follows:

1. Jurisdiction over this action is conferred upon this Court under 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. § 7402.
2. Defendant James J. Allen resides in Grand Blanc, Michigan.
3. Defendant Carol S. Allen resides in Grand Blanc, Michigan.
4. On or about the following dates, a delegate of the Secretary of the Treasury of the United States made income tax assessments, based upon voluntarily-filed joint tax returns, against Defendants for 1999, 2000, 2001, 2002, 2003, and 2004 federal income tax

periods which remain unpaid:

Tax Year	Date of Assessment	Type of Assessment	Assessed Amount	Balance Due as of November 24, 2010
1999	12/04/2000	Tax Estimated Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$37,820.00 \$251.00 \$1,512.80 \$2,229.90 \$7,942.20	\$80,244.96
2000	05/28/2001	Tax Estimated Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty Fees and Collection Costs	\$17,625.00 \$908.00 \$158.75 \$150.31 \$3,680.99 \$19.00	\$32,364.82
2001	05/27/2002	Tax Estimated Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$13,358.00 \$430.00 \$78.58 \$54.44 \$1,885.92	\$15,939.35
2002	03/22/2004	Tax Estimated Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$9,311.00 \$311.00 \$558.66 \$399.92 \$1,769.08	\$17,511.27
2003	11/08/2004	Tax Estimated Tax Penalty Failure to Pay Tax Penalty Interest	\$9,721.00 \$251.00 \$340.23 \$253.70	\$17,244.91
2004	11/07/2005	Tax Estimated Tax Penalty Failure to Pay Tax Penalty Interest	\$6,513.00 \$187.00 \$227.95 \$231.33	\$8,290.77
			Total	\$171,596.08

5. Notice of the assessments listed in paragraph 4 was given to and demand for their payment was duly made upon Defendants.

6. Despite the notice of assessments and demand for payment, Defendants have failed, neglected, or refused to fully pay the assessed liabilities, and there remains due and owing \$171,596.08, plus statutory additions and interest that will accrue according to law from November 24, 2010.

WHEREFORE, the United States demands judgment in favor of the United States and against Defendants, James J. Allen and Carol S. Allen, jointly and severally, in the amount of \$171,596.08, plus statutory additions and interest that will accrue according to law from November 24, 2010; and its costs and such further relief as the Court deems just and proper.

Respectfully submitted,

JOHN A. DiCICCO
Acting Assistant Attorney General
Tax Division

/s/ Patrick B. Gushue
PATRICK B. GUSHUE
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6010
Facsimile: (202) 514-5238
Email: Patrick.B.Gushue@usdoj.gov